

EXHIBIT

19

SURROGATE'S COURT NEW YORK COUNTY

In the Matter of the Application to
Determine the Estate Tax under
Article 26 of the Tax Law upon the
Estate of **MARILYN MONROE**
Deceased.

File No. P 2781 1962

NOTICE OF MOTION

SIR:

PLEASE TAKE NOTICE, that on the verified petition of
AARON R. FROSCH dated the 29th,

day of May, 1969, and on the supporting papers made a part thereof,

the petitioner will move at a Surrogate's Court to be held in and for the County

of New York, at the Surrogate's Court Room, in the County

of New York, on the 14 day of June, 1969

at 10 o'clock in the forenoon of that day, or as soon thereafter as counsel

shall be heard, for an order, * (fixing the tax on the estate of

MARILYN MONROE deceased), (~~exempting the estate of~~

~~deceased from the tax~~) imposed by the article

of the Tax Law relating to tax on estates of deceased persons.

Dated, June 2 1969

Yours, &c.

GREENBAUM, WOLFF & ERNST

Attorney for Petitioner

Office and Post Office Address

437 Madison Avenue
New York, New York 10022

To

SOLON S. KANE, Esq.

Attorney for State Tax Commission

80 Centre Street

New York, New York

* Strike out inapplicable provision.

In the Matter of the Application to
Determine the Estate Tax under
Article 26 of the Tax Law upon the
Estate of Marilyn Monroe
Deceased.

File No. P 2781-1962

PETITION

To the Surrogate's Court of the County of New York

The petition of Aaron R. Frosch

residing at 300 Central Park West, New York, New York

respectfully shows:

FIRST: That he is the Executor of the estate of Marilyn Monroe, deceased; that said decedent died a resident of 444 East 57th Street, New York, in the county of New York, State of New York, on the 5th day of August, 1962.

SECOND: That decedent died intestate (testate leaving a will, copy of which is annexed, which was duly admitted to probate by an order of this court dated October 30, 1962) and Letters of Administration/Letters Testamentary were duly issued by this court on the 30th day of October, 1962 to your petitioner.

THIRD: That no order has been made herein appointing an appraiser.

FOURTH: That attached hereto and made a part hereof by reference are the following schedules:

Check
Schedule Attached

- I. Real Property situated in New York State ☐
- II. All limited powers of appointment created prior to September 1, 1930 ☐
- III. Real and tangible personal property having an actual situs outside New York State ☒
- IV. Expenses specifically attributable to property described in Schedule III ☐
- V. Property in Schedule III included in Federal marital deduction ☐
- VI. Property in Schedule III included in Federal deduction for public, charitable and religious uses ☐
- VII. Credit for personal and insurance exemptions ☐
- VIII. Credit for tax on prior transfers ☐

FIFTH: That the Reconciliation Schedule, annexed hereto and made a part hereof by reference, sets forth the Federal gross estate, the New York gross estate, the total New York estate tax deductions, and the New York Taxable Estate. (Reconciliation Sheet Items 1, 5, 17, 18.)

...that the New York gross estate as set forth in the Reconciliation Schedule includes the value of all property required to be included in the decedent's gross estate under Article 26 of the Tax Law, and the total New York estate tax deductions as set forth in said schedule include no item which is not allowable as a deduction under the provisions of said Article 26.

SEVENTH: That the Tax Computation Schedule, annexed hereto and made a part hereof by reference, sets forth the New York gross estate tax, the credit for personal and insurance exemptions, the credit for tax on prior transfers and the net New York estate tax.

EIGHTH: That the New York net estate tax is \$ 16,072.05

NINTH: That your petitioner has filed a Federal estate tax return.

TENTH: That a final Federal determination of the estate tax liability of this estate has (not) been made.

(If the Federal estate tax has been finally determined, a copy of the Federal determination, audit or statement from the Internal Revenue Service must be attached. If the Federal estate tax proceeding is still pending, any changes made therein may provide the basis for a supplementary taxing order to conform with such Federal changes.)

ELEVENTH: That the names and post office addresses of all persons interested in this proceeding who are required to be notified of this application, or concerning whom the court is required to have information, are:

State Tax Commission, Estate Tax Section, Albany, N. Y. 12226

There are no persons other than those mentioned interested in this application or proceeding.

WHEREFORE, your petitioner prays that an order be made determining the tax, if any, upon the estate of Marilyn Monroe, deceased, imposed pursuant to Article 26 of the Tax Law.

Dated,

May 29th

1969.

[Signature]
Petitioner

State of New York)

County of New York) ss :

Aaron R. Frosch

being duly sworn deposes and says that he is the petitioner in this proceeding; that he has read the foregoing Petition and the annexed schedules and knows the contents thereof; that the same are true to his own knowledge, except as to the matters therein stated to be alleged upon information and belief, and as to those matters he believes it to be true.

Sworn to before me this 29

day of May

1969

Notary Public or Commissioner of New York

Qualified in New York County
Commission Expires March 30, 1970

If decedent is described as a non-resident, attach Form IT-141A.

Instructions for preparation of schedules are contained in New York State Estate Tax Procedure Pamphlet (Form IT-861).

(If more space is needed, furnish details in supplemental schedules)

SCHEDULE II

Limited Powers of Appointment Created Prior to September 1, 1930

TOTAL \$

SCHEDULE III

Real and Tangible Personal Property having an actual Situs Outside New York State

1. House in Los Angeles, California \$ 87,000.00
2. Furniture and furnishings in California house 2,955.00

TOTAL \$ 89,955.00

SCHEDULE IV

Expenses Specifically Attributable to Property Described in Schedule III

TOTAL \$

SCHEDULE V

Property Described in Schedule III Included in Federal Marital Deduction

TOTAL \$

SCHEDULE VI

Property in Schedule III Included in Federal Deduction for Public, Charitable and Religious Uses

TOTAL \$

MM-0000394

RECONCILIATION SCHEDULE

1. FEDERAL TOTAL GROSS ESTATE (From Federal Schedule O)	\$ 926,476.31	12
2. Less: Real or tangible personal property having an actual situs outside New York	\$ 89,955.00	15
3. Item 1 less Item 2	\$ 836,521.31	
4. Plus: Limited Powers of Appointment (Schedule II)	\$	
5. NEW YORK GROSS ESTATE (Item 3 plus item 4)	\$ 836,521.31	
6. Total of deductions allowed under Federal Schedules J, K and L (Item 8 of Federal Schedule O)	\$ 415,080.19	
7. Less: Expenses, etc., specifically attributable to property described in item 2	\$ -0-	
8. Item 6 less Item 7	\$ 415,080.19	
9. New York adjusted gross estate (Item 5 less item 8)	\$ 421,441.12	
10. Bequests, etc., to surviving spouse (Item 9 of Federal Schedule O)	\$ -0-	
11. Less: Property in Item 2 included in amount in Item 10	\$ -0-	
12. Item 10 less Item 11	\$ -0-	
13. New York marital deduction (Item 12 or 1/2 of item 9, whichever is smaller)	\$ -0-	
14. Federal charitable, public, and similar gifts and bequests (Item 12 of Federal Schedule O)	\$ -0-	
15. Less: Property in Item 2 included in amount in Item 14	\$ -0-	
16. New York charitable deduction (Item 16 less item 15)	\$ -0-	
17. TOTAL NEW YORK ESTATE TAX DEDUCTIONS (Total of items 8, 13 and 16)	\$ 415,080.19	
18. NEW YORK TAXABLE ESTATE (Item 5 less item 17)	\$ 421,441.12	

TAX COMPUTATION SCHEDULE

1. NEW YORK TAXABLE ESTATE (Item 18 of Reconciliation Schedule)	\$ 421,441.12
2. New York gross estate tax computed from table	\$ 16,072.05
3. Credit for personal and insurance exemptions if any (Schedule VII)	
a. 2% of first \$50,000 exempt, if any	\$ -0-
b. 3% of next \$100,000 exempt, if any	\$ -0-
4. Total credit for personal and insurance exemptions (Item 3a plus item 3b)	\$ -0-
5. Credit for tax on prior transfers, if any (Schedule VIII)	\$ -0-
6. Total credits (Sum of items 4 and 5)	\$ -0-
7. NEW YORK NET ESTATE TAX (Item 2 less item 6)	\$ 16,072.05

NOTE: If the difference between the amounts at Item 2 and Item 4 is \$40 or less, the estate is exempt from tax under Section 952 (b) of the Tax Law.

NEW YORK TAXABLE ESTATE

Over	Not Over	Tax
\$0	\$50,000	2% of New York taxable estate
50,000	150,000	\$1,000 + 3% of excess over \$50,000
150,000	300,000	4,000 + 4% of excess over 150,000
300,000	500,000	10,000 + 5% of excess over 300,000
500,000	700,000	20,000 + 6% of excess over 500,000
700,000	900,000	32,000 + 7% of excess over 700,000
900,000	1,100,000	46,000 + 8% of excess over 900,000
1,100,000	1,600,000	62,000 + 9% of excess over 1,100,000
1,600,000	2,100,000	107,000 + 10% of excess over 1,600,000
2,100,000	2,600,000	157,000 + 11% of excess over 2,100,000
2,600,000	3,100,000	212,000 + 12% of excess over 2,600,000
3,100,000	3,600,000	272,000 + 13% of excess over 3,100,000
3,600,000	4,100,000	337,000 + 14% of excess over 3,600,000
4,100,000	5,100,000	407,000 + 15% of excess over 4,100,000
5,100,000	6,100,000	557,000 + 16% of excess over 5,100,000
6,100,000	7,100,000	717,000 + 17% of excess over 6,100,000
7,100,000	8,100,000	887,000 + 18% of excess over 7,100,000
8,100,000	9,100,000	1,067,000 + 19% of excess over 8,100,000
9,100,000	10,100,000	1,257,000 + 20% of excess over 9,100,000
10,100,000		1,457,000 + 21% of excess over 10,100,000

MM-0000397

ESTATE OF MARTYN MONROE	
Schedule O—Page 33	
<p>Note.—See paragraph 1 of the instructions.</p> <p>Note.—Enter on line 10 the excess of "TOTAL GROSS ESTATE" over item 8. If the decedent and his surviving spouse at no time held property as community property, compute the "Adjusted gross estate" (item 10) in accord with the instructions and example on page 32, and attach on additional sheet showing such computation.</p>	
TOTAL ALLOWABLE DEDUCTIONS, except exemption (filed of lines 8, 11, and 12)	
12. Charitable, public, and similar gifts and bequests.	
11. Net amount deductible for bequests, etc., to surviving spouse (item 9 or one-half of item 10, whichever is smaller).	
10. Adjusted gross estate (see note).	
9. Bequests, etc., to surviving spouse.	
8. Total of items 5 through 7.	\$ 415,080.15
7. Expenses incurred in administering property not subject to claims.	
6. Not losses during administration.	
5. Allowable amount of deductions from item 4 (see note).	\$ 415,080.15
4. Total of items 1 through 5.	\$ 415,080.15
3. Mortgages and liens.	\$ 36,523.77
2. Debt of decedent.	\$ 359,423.58
1. Funeral expenses and expenses incurred in administering property subject to claims.	\$ 19,132.84
TOTAL GROSS ESTATE	
1. Real estate.	\$ 87,000.00
2. Stock and bonds.	\$ 61,250.39
3. Mortgages, notes, and cash.	\$ 6,809.67
4. Insurance.	\$ 3,000.00
5. Jointly owned property.	
6. Other miscellaneous property.	\$ 757,416.45
7. Transfers during decedent's life.	\$ 1,000.00
8. Powers of appointment.	
9. Annuities.	
TOTAL GROSS ESTATE	
\$ 926,476.31	
RECAPITULATION	
Gross estate	
Allowable value	
Value at date of death	

SCHEDULE P**TAXABLE ESTATE—RESIDENT OR CITIZEN**

Instructions.—This Schedule Should be Used only for the Estate of a Resident or Citizen of the United States.

1. Total gross estate.....	\$926,476.31
2. Total allowable deductions.....	\$415,080.19
3. Exemption.....	60,000.00
4. Total deductions plus exemption.....	475,080.19
5. Taxable estate (Item 1 minus Item 4).....	\$451,396.12

SCHEDULE Q**TAXABLE ESTATE—NONRESIDENT NOT A CITIZEN OF THE UNITED STATES**

Instructions.—This schedule should be used only for the estate of a nonresident not a citizen of the United States. See instructions under "Deduction of administration expenses, claims, etc." on page 39. See also instructions under "Exemption" on page 39 for amount of exemption and names of countries, the estates of whose residents qualify for the "prorated exemption." If decedent was domiciled in Canada and died after December 31, 1988, see "Convention with Canada" on page 39 regarding special exemption and tax computation. Use Form 706g (Schedule Q (S)) instead of Schedule Q in case of decedent who at the time of his death was domiciled in France or Greece and was not a citizen of the United States. (If the "prorated exemption" is claimed under the Japanese convention, the numerator of the fraction set forth in Item 7 is the value of the property situated in the United States and subjected to tax by both Japan and the United States.) The value to be entered for Item 2 includes real property situated outside of the United States if required to be included in the gross estate by General Instruction J, page 4.

1. Value of gross estate in the United States (Schedules A, B, C, D, E, F, G, H, and I).....	\$.....
2. Value of gross estate outside the United States (must be supported by proof described in instructions under "Deduction of administration expenses, claims, etc." on page 39).....	\$.....
3. Value of total gross estate wherever situated (Item 1 plus Item 2).....	\$.....
4. Gross deductions under Schedules J, K, and L.....	\$.....
5. Net deductions under Schedule M.....	\$.....
6. Charitable, public, and similar gifts and bequests (Schedule N).....	\$.....
7. Exemption of \$2,000 (in estates qualifying for "prorated exemption," use \$2,000, or Item 1 \times \$60,000, whichever is the greater).....	\$.....
8. Total deductions plus exemption (Item 5 plus Items 6 and 7).....	\$.....
9. Taxable estate (Item 3 minus Item 8).....	\$.....

SCHEDULE R
CREDIT FOR TAX ON PRIOR TRANSFERS

Name of transferor.....	Date of transferor's death.....
Transferor's residence at time of death.....	

COMPUTATION OF THE CREDIT

PART I—TRANSFEROR'S TAX ON PRIOR TRANSFERS	
1. Net value of transfers.....	\$.....
2. Value of transferor's estate (adjusted in accordance with instructions for Item 2).....	\$.....
3. Tax on transferor's estate (adjusted in accordance with instructions for Item 3).....	\$.....
4. Transferor's tax on prior transfers (proportion of Item 3 which Item 1 bears to Item 2).....	\$.....
PART II—TRANSFeree's TAX ON PRIOR TRANSFERS	
5. Transferee's tax computed without regard to credit allowed under this schedule.....	\$.....
6. Transferee's reduced gross estate.....	\$.....
7. Transferee's deductions (adjusted in accordance with instructions for Item 7).....	\$.....
8. Transferee's reduced taxable estate (Item 6 minus Item 7).....	\$.....
9. Tax on reduced taxable estate.....	\$.....
10. Transferee's tax on prior transfers (Item 9 minus Item 4).....	\$.....
PART III—CREDIT ALLOWABLE	
11. Maximum amount before application of percentage requirement (Item 4 or Item 10, whichever is smaller).....	\$.....
12. Potential allowable credit.....	\$.....
13. Credit allowable (Item 12 \times Item 11).....	\$.....

ESTATE OF **MARTLYN MONROE** Schedule P, Q, and R—Page 35

DISTRICT DIRECTOR
P. O. BOX 3100
NEW YORK, N. Y. 10018

April 22, 1966

IN FULLY ADHER TO
Form L-154
AU:StGG:jr

Aaron R. Frosh, Executor
120 East 56th Street
New York, N.Y. 10022

ESTATE OF
Harilyn Monroe
DATE OF DEATH
August 5, 1962

Dear Sir:

ESTATE TAX CLOSING LETTER

The Federal estate tax liability for the estate named above is as follows:

Gross estate tax \$130,116.70

Less credits allowed:

State death taxes \$10,155.84

Federal Gift Tax \$

Tax on prior transfers \$

Foreign death taxes \$

LESS TOTAL CREDITS \$ 10,155.84

NET ESTATE TAX \$119,690.86

If proof of settlement of the Federal estate tax liability is required by a third party, this closing letter, together with cancelled check(s) or receipt(s) showing payment of the net estate tax shown above, and interest and penalties (if any), may be exhibited to such third party as evidence that the Federal estate tax liability has been discharged for the above named estate.

Very truly yours,

Edward J. Fitzgerald, Jr.

Edward J. Fitzgerald, Jr.
District Director

THIS IS AN IMPORTANT DOCUMENT

Form L-154 (REV. 4-64)

person is served to be the person mentioned and described in the foregoing letter.
Sworn to before me this 19 day of April 1966

MM-0000399

TT-148 (7/66)

At a Surrogate's court, held
in and for the County of New York
at the Courthouse in said
county, on the day of
19 69.

Present,

Hon.

Surrogate

In the Matter of the Application to
Determine the Estate Tax under
Article 26 of the Tax Law upon the
Estate of **MARILYN MONROE**

Deceased.

File No. **2781 1962**
ORDER FIXING TAX

On reading and filing the verified petition of **AARON R. FROSCH**

dated the 29th day of May 1969

and it appearing that the said decedent died on the 5th day of
August 1962, and left certain property, described in said

petition and schedules attached thereto, the transfer of which is subject to
the tax imposed by the provisions of Article 26 of the Tax Law, and proof
having been made of due service of said petition and the notice of motion for
this order upon the attorney for the State Tax Commission, now on motion of

GREENBAUM, WOLFF & ERNST

, Esq., attorney for

the petitioner herein;

SOLOM S. KANE

Esq.

attorney for the State Tax Commission appearing and not opposing, it is

ORDERED AND ADJUDGED that the value of the New York gross estate of said
decedent, the New York estate tax deductions, the New York taxable estate, the gross
estate tax, and the credits against such tax and the net estate tax are hereby fixed
and determined as follows:

New York gross estate	\$ 836,521.31
New York estate tax deductions	\$ 415,080.19
New York taxable estate	421,441.12
New York gross estate tax	16,072.05
Credits against estate tax	-0-
New York net estate tax	16,072.05

Surrogate

EXHIBIT

20

Surrogate's Court

JIFCM COUNTY OF NEW YORK

In the Matter of the Appraisal, under the Estate Tax
Law of the Estate of**MARILYN MONROE**

Deceased.

TO THE SURROGATE'S COURT OF THE COUNTY OF NEW YORK
 I, ~~Milton Eletz, succeeding~~ ~~I.B. Franklin Spencer~~ Estate Tax Appraiser, having been designated
 by ~~the~~ ~~the~~ ~~Surrogate~~ of the County of NEW YORK, by an
 order duly made ~~on the~~ ~~on the~~ ~~7th~~ day of ~~AUGUST~~ ~~19 64~~, to appraise
 the estate of the above-named decedent, pursuant to the provisions of the law imposing a tax
 on estates of residents and nonresidents, and the statutory notice by mail having been duly
 given herein to all the persons entitled thereto as provided in Section 249-v of the Tax Law as
 appears by copy of such notice and affidavit of mailing thereof hereunto annexed, and having
 held an appraisal on the ~~25th~~ ~~25th~~ day of ~~NOVEMBER~~ ~~19 69~~,
 at the office of the Estate Tax Appraiser for the County of NEW YORK
 and having heard the allegations and proofs of the parties then and there appearing before me
 and offering the same, and having given due consideration to the affidavits and other papers
 submitted herein, and having made due and careful inquiry into all the matters and things
 brought before me in this proceeding, do now make and file the following report:

FIRST - I report that the decedent herein died a resident of the State of New York on
 the ~~5th~~ ~~5th~~ day of ~~AUGUST~~ ~~19 62~~, ~~decedent~~, leaving a
 Last Will and Testament, copy of which is hereunto annexed, which was duly admitted to
 probate by this Court on the ~~30th~~ ~~30th~~ day of ~~OCTOBER~~ ~~19 62~~,
 and that thereafter on the ~~30th~~ ~~30th~~ day of ~~OCTOBER~~ ~~19 62~~, Letters ~~at~~
~~Administratrix~~ Testamentary upon the estate of the said decedent were duly issued by this
 Court to

AARON R. FROSCHE

300 CENTRAL PARK WEST

NEW YORK, N.Y.

AS EXECUTOR

SECOND - I further report the following appearances in this proceeding:

SOLON S. KANE, ESQ.
 Attorney for State Tax Commission
 80 Centre Street
 New York, N.Y. 10013

GREENBAUM, WOLFF AND ERNST, ESQS.
 Attorneys for Executor
 437 Madison Avenue
 New York, N.Y. 10022

ESTATE OF MARILYN MONROE, DECEASED

Third—I further report that I found the property comprising the gross estate of the decedent herein to consist of the items set forth in the annexed affidavit for appraisal, and that the fair market value of each of the said items at the date of decedent's death is the amount set down by me opposite such item in the column designated "Value as appraised in this proceeding," and that the sums properly to be allowed as deductions herein for the purpose of determining the net estate are the amounts set down by me after the several items claimed in the column designated "Allowed in this proceeding," as a result of which I find the said gross estate and deductions to be shown in the following summary:

Assets:

Schedule A—Real Estate.....	\$ 0
Schedule B—Stocks and Bonds.....	61,250.19
Schedule C—Mortgages, Notes and Cash.....	6,813.17
Schedule D—Insurance	3,000.00
Schedule E—Jointly Owned Property.....	0
Schedule F—Other Miscellaneous Property.....	764,461.45
Schedule G—Transfers during Decedent's Life.....	1,000.00
Schedule H—Powers of Appointment.....	0
Schedule I (1)—Property Previously Taxed.....	0

Gross estate..... \$ 836,524.81

Subject to Deductions as follows:

Schedule J—Funeral and Administration Expense.....	\$ 19,132.84
Schedule K—Debts of Decedent.....	359,423.58
Schedule L—Mortgages and Liens, and Net Losses	

During Administration..... 0

Total of Schedules J, K and L..... \$ 378,556.42

Adjusted Gross Estate (gross
estate minus total of Schedules

J, K and L)..... \$ 0

Schedule M—Transfers to surviving Spouse..... 0

Marital deduction (one-half of Adjusted
Gross Estate, or the total of Schedule M,
whichever is less.....

\$ 0

Schedule I (2)—Property Previously Taxed..... 0

Schedule N—Charitable, Public and Similar Gifts and Bequest..... 0

Total Deductions 378,556.42

The net estate, I appraise at..... \$ 457,968.39

ala

Fourth—I further report that the decedent died a nonresident of this State and that the total valuation of real property situated and tangible personal property having an actual situs within the State is \$

(This paragraph applies only if the decedent was in fact a nonresident as shown in paragraph 1)
If decedent is claimed attach Form TT-141-A)

TT 144 Sheet 3 (9-80) 70M (PC-309)

Fifth—I further report the amount of exemption allowed under § 249-q to be:

BENEFICIARIES	Relationship	Amount of exemption
GLADYS BAKER	MOTHER	5,000.00
BERNICE MIRACLE	SISTER	5,000.00

INSURANCE _____ 0

TOTAL EXEMPTIONS _____ \$ 10,000.00

DATED DEC 30 1969

COUNTY NEW YORK

Respectfully submitted,

Milton E. Eck
 Appraiser

ldj

MM-0004785

EXHIBIT

21

At a Surrogate's court, held in and for the County
of New York at Hall of Records

in said county, on the 20
day of January, 19 70

PRESENT,

Hon.

Samuel J. Silverman
Di Falco

Surrogate

FILE NO. P 2781

19 62

IN THE MATTER
OF THE
APPRAISAL OF THE ESTATE OF

MARILYN MONROE

Deceased

ORDER FIXING TAX ON REPORT

On reading the report filed the 30th day of December, 1969,
of MILTON ELETZ, Successor to Samuel E. Epler, the appraiser appointed by order
of this Court, dated the 7th day of August, 1964, and it
appearing that the said decedent died on the 5th day of August,
1962, it is

ORDERED AND ADJUDGED that the market value of the gross estate of said decedent at the
time of death, the amount of exemptions and deductions allowed from said gross estate, the net amount
of said estate which is subject to tax under the provisions of Article 10-C of the Tax Law, and the
amount of tax to which the same is liable, shall be and the same hereby is assessed, fixed and determined
as follows:

Gross estate	\$ 836,524.81
Total deductions allowed by statute	378,556.42
Net estate	\$ 457,968.39
Tax on first \$50,000 less exemptions of \$ <u>10,000</u>	\$ 800.00
Tax on next \$100,000 less additional exemptions of \$	\$ 3,000.00
Tax on net estate in excess of \$150,000	\$ 13,898.42
Total tax	\$ 17,698.42

FILED JAN 20 1970

Samuel J. Silverman
Surrogate

MM-000001

EXHIBIT

22

Filed separately under seal pursuant to Protective Order